

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



Industry Circular No. 58-19

August 14, 1958

PROPOSED AMENDMENT OF REGULATIONS IN 26 CFR PARTS 270 AND 275

Manufacturers of tobacco products:

Purpose. The purpose of this industry circular is to acquaint you with the provisions of a notice of proposed rulemaking, published in the Federal Register August 9, 1958, which would amend the regulations in Parts 270 and 275 of Title 26, Code of Federal Regulations, in respect to the reporting of the receipt and disposition of tobacco materials by manufacturers of tobacco products.

Background. In recent years, the information contained in the reports of manufacturers of tobacco products concerning the receipt and disposition of tobacco materials has been used, in conjunction with the annual inventories of tobacco materials, for the preparation of statistics relating to tobacco materials used in the manufacture of tobacco products. Because such statistics have lost their usefulness, they have been discontinued and manufacturers are no longer required to furnish annual inventories.

Proposed Changes. It is proposed to amend sections 270.143 and 275.133 to eliminate the requirement that manufacturers of tobacco products include in their reports, Forms 2134 and 2136, the quantities of tobacco materials received, shipped, and lost or destroyed, and to make certain editorial and clarifying changes. These changes will in no way affect the requirement that manufacturers keep records of such operations and transactions.

Comments. The notice of proposed rulemaking provides that, prior to adoption, consideration will be given to any data, views, or arguments pertaining thereto which are submitted in writing, in duplicate, to the Director, Alcohol and Tobacco Tax Division, Internal Revenue Service, Washington 25, D. C., within 30 days from the date of publication in the Federal Register.

Inquiries. Inquiries regarding this circular should refer to its number and be addressed to this office, attention of O:AT:T.

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